

STATEMENT OF PURPOSE

RS27490 / H0517

The purpose of this legislation is to clarify an ambiguity between existing statutes with regard to how delinquent local improvement district (LID) assessment installments are treated once those delinquencies have been certified to the county tax collector for collection. This legislation affirms and makes clear that once delinquent LID assessment installments are certified by a district to the county tax collector under the Local Improvement District Code, Idaho Code 50-1701 et seq., the county tax collector shall then follow the usual and customary collection process for the collection of delinquent property taxes under chapter 10, title 63, Idaho Code with respect to such delinquent assessments. All provisions of chapter 10, title 63, Idaho Code, specifically including those governing collection, satisfaction and extinguishment of delinquent amounts, are intended to apply to such delinquent assessments in the same manner and to the same effect as delinquent property taxes.

FISCAL NOTE

This legislation has no fiscal impact to the state general fund because it simply clarifies two sections of Idaho Code which deal with the collection process of delinquent assessments and property taxes.

Contact:

Representative Terry Gestrin
(208) 332-1000
Scott Turlington
Primus Policy Group
(208) 724-3190

DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).